

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

MOTORS LIQUIDATION COMPANY, *et al.*,
f/k/a General Motors Corp., *et al.*

Debtors.

Chapter 11

Case No.: 09-50026 (REG)

(Jointly Administered)

**RESPONSE OF THE QUAKER OATS COMPANY TO THE DEBTORS'
209TH OMNIBUS OBJECTION TO CLAIMS**

NOW COMES The Quaker Oats Company, a creditor in the instant Chapter 11 Bankruptcy, by and through its attorneys, Goldberg Segalla, LLP, and hereby responds to the Debtors' 209th Omnibus Objection to Claims with respect to its Claim Number 66214 as follows:

The Debtors object to the claim of The Quaker Oats Company on the basis that the claim should be disallowed pursuant to Section 502(e)(1)(B) of the United States Bankruptcy Code because the claim is duplicative and the Debtors have identified that the surviving claim creditor as the City of Janesville, Wisconsin, Claim Number 27028. However, the claim of the City of Janesville, Wisconsin, Claim Number 27028 has not been finally allowed.

Until such time as Claim Number 27028 is finally allowed, it is premature to disallow the claim of The Quaker Oats Company, Claim Number 66214.

WHEREFORE, The Quaker Oats Company respectfully requests this Honorable Court to deny the relief sought until such time as the Claim of the City of Janesville, Wisconsin, Claim Number 27028 has been finally allowed by this Court, and for such other and further relief as the Court deems just and proper.

Dated: Buffalo, New York
March 21, 2011

GOLDBERG SEGALLA LLP

/s/ Bruce W. Hoover

Bruce W. Hoover, Esq. (BH0550)

Christopher J. Belter, Esq. (CB7251)

Counsel for The Quaker Oats Company

665 Main Street, Suite 400

Buffalo, New York 14203

Telephone: (716) 566-5400

Facsimile: (716) 566-5401

bhoover@goldbergsegalla.com

cbelter@goldbergsegalla.com

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

MOTORS LIQUIDATION COMPANY, *et al.*,
f/k/a General Motors Corp., *et al.*

Debtors.

Chapter 11

Case No.: 09-50026 (REG)

(Jointly Administered)

NOTICE OF ELECTRONIC FILING AND PROOF OF SERVICE

The undersigned certifies that on March 21, 2011 a copy of the foregoing *Response of The Quaker Oats Company to the Debtors' 209th Omnibus Objection to Claims* was filed with the Clerk of the United States Bankruptcy Court, Southern District of New York using the CM/ECF system which sent notification of such filing to all parties, and a hard copy was served by U.S. Mail, postage prepaid, on the following parties:

Weil, Gotshal & Manges LLP
Attorneys for the Debtors
767 Fifth Avenue
New York, NY 10153
Attn: Harvey R. Miller, Esq.
Stephen Karotkin, Esq.
Joseph H. Smolinsky, Esq.

Motors Liquidation Company
401 South Old Woodward Avenue, Suite
370
Birmingham, Michigan 48009
Attn: Thomas Morrow

General Motors LLC
400 Renaissance Center
Detroit, Michigan 48265
Attn: Lawrence S. Buonomo, Esq.

Cadwalader, Wickersham & Taft LLP
Attorneys for the United States Dept. of
Treasury
One World Financial Center
New York, NY 10281
Attn: John J. Rapisardi, Esq.

United States Department of Treasury
1500 Pennsylvania Avenue NW, Room
2312
Washington, D.C. 20220
Attn: Joseph Samarias, Esq.

Vedder Price, P.C.
Attorneys for Export Development Canada
1633 Broadway
47th Floor
New York, NY 10019
Attn: Michael J. Edelman, Esq.
Michael L. Schein, Esq.

Kramer Levin Naftalis & Frankel LLP
Attorneys for the Statutory Committee
of Unsecured Creditors
1177 Avenue of the Americas
New York, NY 10036
Attn: Thomas Moers Mayer, Esq.
Robert Schmidt, Esq.
Lauren Macksoud, Esq.
Jennifer Sharret, Esq.

The Office of the United States Trustee
for the Southern District of NY
33 Whitehall Street, 21st Floor
New York, NY 10004
Attn: Tracy Hope Davis, Esq.

U.S. Attorney's Office
S.D.N.Y.
86 Chambers Street, Third Floor
New York, NY 10007
Attn: David S. Jones, Esq.
Natalie Kuehler, Esq.

Caplin & Drysdale, Chartered
Attorneys for the Official Committee
of Unsecured Creditors Holding
Asbestos-related Claims
375 Park Avenue
35th Floor
New York, NY 10152-3500
Attn: Elihu Inselbuch, Esq.
Rita C. Tobin, Esq.

Caplin & Drysdale
One Thomas Circle, N.W., Suite 1100
Washington, DC 20005
Attn: Trevor W. Swett III, Esq.
Kevin C. MacLay, Esq.

Stutzman, Bromberg, Esserman & Plifka
A Professional Corporation
Attorneys for Dean M. Trafelet in his
Capacity as the legal representative
for the future asbestos personal injury
claimants
2323 Bryan Street, Suite 2200
Dallas, Texas 75201
Attn: Sander L. Esserman, Esq.
Robert T. Brousseau, Esq.

GOLDBERG SEGALLA LLP

/s/ Bruce W. Hoover

Bruce W. Hoover, Esq. (BH0550)
Christopher J. Belter, Esq. (CB7251)
Counsel for The Quaker Oats Company
665 Main Street, Suite 400
Buffalo, New York 14203
Telephone: (716) 566-5400
Facsimile: (716) 566-5401
bhoover@goldbergsegalla.com
cbelter@goldbergsegalla.com